



MISSOURI DEPARTMENT OF REVENUE  
**INCOME TAX PAYMENTS FOR  
NONRESIDENT ENTERTAINERS**

**FORM  
MO-1ENT**

DLN

FOR CALENDAR YEAR \_\_\_\_\_

NAME OF VENUE		MISSOURI ID NUMBER	FEDERAL ID NUMBER
ADDRESS		FILING FREQUENCY <b>QUARTERLY</b>	FOR TAX PERIOD
CITY OR TOWN	STATE	ZIP CODE	DUE ON OR BEFORE

1. Number of Form MO-2ENTs enclosed. . . . .	1	
2. Total Missouri income tax payments (total of all Form MO-2ENTs, Line 5). . . . .	2	00

I have direct control, supervision, or responsibility for filing this report and payment of the tax due. Under penalties of perjury, I declare that it is a true, accurate, and correct report.

SIGNATURE	TITLE	TELEPHONE NUMBER	DATE
-----------	-------	------------------	------

**Attach the pink copy of each Form MO-2ENT issued. Make your check payable to: Missouri Director of Revenue.  
Mail to: Missouri Department of Revenue, Division of Taxation and Collection, P.O. Box 295, Jefferson City, MO 65105-0295**

MO 860-2542 (5-2002)



MISSOURI DEPARTMENT OF REVENUE  
**INCOME TAX PAYMENTS FOR  
NONRESIDENT ENTERTAINERS**

**FORM  
MO-1ENT**

DLN

FOR CALENDAR YEAR \_\_\_\_\_

NAME OF VENUE		MISSOURI ID NUMBER	FEDERAL ID NUMBER
ADDRESS		FILING FREQUENCY <b>QUARTERLY</b>	FOR TAX PERIOD
CITY OR TOWN	STATE	ZIP CODE	DUE ON OR BEFORE

1. Number of Form MO-2ENTs enclosed. . . . .	1	
2. Total Missouri income tax payments (total of all Form MO-2ENTs, Line 5). . . . .	2	00

I have direct control, supervision, or responsibility for filing this report and payment of the tax due. Under penalties of perjury, I declare that it is a true, accurate, and correct report.

SIGNATURE	TITLE	TELEPHONE NUMBER	DATE
-----------	-------	------------------	------

**Attach the pink copy of each Form MO-2ENT issued. Make your check payable to: Missouri Director of Revenue.  
Mail to: Missouri Department of Revenue, Division of Taxation and Collection, P.O. Box 295, Jefferson City, MO 65105-0295**

MO 860-2542 (5-2002)

## Instructions for Form MO-1ENT and Form MO-2ENT

### Who must file

Every venue (person or entity who pays compensation to a nonresident entertainer) must file Form MO-1ENT, Income Tax Payments for Nonresident Entertainers, and send in copies of Form MO-2ENT, Statement of Income Tax Payments for Nonresident Individual Entertainers.

### Due date

Form MO-1ENT, Income Tax Payments for Nonresident Entertainers and copies of Form MO-2ENT, Statement of Income Tax Payments for Nonresident Individual Entertainers must be filed by the venue on or before the last day of the month following the close of each calendar quarter a nonresident entertainer(s) was compensated. Quarterly due dates are April 30, July 31, October 31, and January 31. If the due date falls on a Saturday, Sunday, or legal holiday, the return and payment will be considered timely if made on the next business day. **Note: A copy of Form MO-2ENT may be given to the nonresident entertainer at the same time the compensation is paid to the nonresident entertainer, or when Form MO-1ENT is sent to the Department of Revenue.**

### Determining how much to withhold

The amount of tax to be withheld is 2 percent of the venue's total compensation paid to the nonresident entertainer.

## Line-by-line instructions for Form MO-1ENT, Income Tax Payments for Nonresident Entertainers

### Name of venue

Enter your business name and address.

### Missouri tax identification number

If you have a Missouri tax identification number, enter it here.

### Federal identification number

Enter your federal identification number.

### Line 1. Number of Forms MO-2ENT, Statement of Income Tax Payments for Nonresident Entertainers enclosed

Fill in the total number of Forms MO-2ENT issued to nonresident entertainers. **Note:** You are required to attach the pink copy of each Form MO-2ENT, Statement of Income Tax Payments for Nonresident Entertainers, that is issued.

### Line 2. Missouri income tax withheld

Enter the total amount of Missouri income tax you withheld from the nonresident entertainer(s). This is the amount to be remitted.

**Make your check payable to:** Missouri Director of Revenue

Mail to: Missouri Department of Revenue  
Division of Taxation and Collection  
P.O. Box 295  
Jefferson City, MO 65105-0295

## Instructions for Form MO-1ENT and Form MO-2ENT

### Who must file

Every venue (person or entity who pays compensation to a nonresident entertainer) must file Form MO-1ENT, Income Tax Payments for Nonresident Entertainers, and send in copies of Form MO-2ENT, Statement of Income Tax Payments for Nonresident Individual Entertainers.

### Due date

Form MO-1ENT, Income Tax Payments for Nonresident Entertainers and copies of Form MO-2ENT, Statement of Income Tax Payments for Nonresident Individual Entertainers must be filed by the venue on or before the last day of the month following the close of each calendar quarter a nonresident entertainer(s) was compensated. Quarterly due dates are April 30, July 31, October 31, and January 31. If the due date falls on a Saturday, Sunday, or legal holiday, the return and payment will be considered timely if made on the next business day. **Note: A copy of Form MO-2ENT may be given to the nonresident entertainer at the same time the compensation is paid to the nonresident entertainer, or when Form MO-1ENT is sent to the Department of Revenue.**

### Determining how much to withhold

The amount of tax to be withheld is 2 percent of the venue's total compensation paid to the nonresident entertainer.

## Line-by-line instructions for Form MO-1ENT, Income Tax Payments for Nonresident Entertainers

### Name of venue

Enter your business name and address.

### Missouri tax identification number

If you have a Missouri tax identification number, enter it here.

### Federal identification number

Enter your federal identification number.

### Line 1. Number of Forms MO-2ENT, Statement of Income Tax Payments for Nonresident Entertainers enclosed

Fill in the total number of Forms MO-2ENT issued to nonresident entertainers. **Note:** You are required to attach the pink copy of each Form MO-2ENT, Statement of Income Tax Payments for Nonresident Entertainers, that is issued.

### Line 2. Missouri income tax withheld

Enter the total amount of Missouri income tax you withheld from the nonresident entertainer(s). This is the amount to be remitted.

**Make your check payable to:** Missouri Director of Revenue

Mail to: Missouri Department of Revenue  
Division of Taxation and Collection  
P.O. Box 295  
Jefferson City, MO 65105-0295